PATENT APPLICATION

RESPONSE UNDER 37 CFR §1.116 EXPEDITED PROCEDURE TECHNOLOGY CENTER ART UNIT 1795

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Takeshi SAKAMOTO et al.

Group Art Unit: 1795

Application No.: 10/788,464

Examiner:

WONG, E.

Filed: March 1, 2004

Docket No.: 118870

For:

METHOD OF MANUFACTURING RARE-EARTH MAGNET, AND PLATING

BATH

AMENDMENT AFTER FINAL REJECTION UNDER 37 CFR §1.116

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In reply to the February 28, 2008 Office Action, please consider the following:

Amendments to the Claims as reflected in the listing of claims; and

Remarks.